

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

In Re: LARRY PAUL ADAMS,

Debtors.

Chapter 13
File No. 12-21054
Judge Daniel Opperman

OBJECTION BY THE UNITED STATES TO CONFIRMATION OF PLAN

The United States of America, by its attorneys, United States Attorney Barbara L. McQuade and Assistant United States Attorney Julia A. Caroff, on behalf of the Internal Revenue Service (IRS), objects to the confirmation of the debtor's plan for the following reasons:

1. Debtor filed a voluntary petition for protection under Chapter 13 of the Bankruptcy Code on March 29, 2012, and subsequently filed this plan.
2. The IRS timely filed a Proof of Claim on or about April 25, 2012. The Proof of Claim sets forth an unsecured general claim of \$102,231.24
3. Debtor's plan does not intend to pay IRS' general claim in full. The general claim consists of recently filed returns for FICA for 9/30/06 and 12/31/06, and FUTA for 12/31/06, that must be paid in full through this bankruptcy. To the extent that the general unsecured claims for these recently filed employment tax returns are not fully paid through this bankruptcy, the remaining balance will not be discharged. 11 U.S.C. 523(a)(1)(B)(i). The general claim that consists of debtor's 2006 income tax return, if not paid in full through this plan, will be discharged upon completion of this case.

WHEREFORE, the United States respectfully requests that this Court deny confirmation of debtor's plan for the forgoing reasons and grant such further and additional relief as deemed just and appropriate.

Dated: May 2, 2012

BARBARA L. McQUADE
United States Attorney

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